

Enhanced Reporting Requirements

Service User Group

31st January 2024

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Live Update
- PIT Update
- Employer Engagement
- Actions
- AOB

Live Update

Live Update (as of 30/01/2024)

- Total Submissions -> 58,500
- Total Expenses -> 629,900
- Submitting Employers -> 15,900
- Submitting Employers for Jan -> 15,900

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
10-Jan '24	<ul style="list-style-type: none">▪ Correction to ERR Screen Upload lookup ERN .JSON example file	<ul style="list-style-type: none">▪ Published

PIT Update

PIT Activity

- Open tickets -> 23
 - Awaiting feedback -> 10
- Closed tickets -> 261

Employer Engagement

Employer Engagement

- Four further webinars will be held in February to provide an update on ERR for employers and agents.
- The Enhanced Reporting Requirements web page www.revenue.ie/err has been updated to include a link to Eventbrite page to book a ticket to attend an event. ROS notices issued to employers.

Actions

Action Update

Action/Question	Responsibility	Update
Provide clarity on the reporting obligation for employees on secondment.	Revenue	Secondments are to be reported.
Provide clarity on the following question. Will Employers who start ERR Submissions late (by July) have to send all Expense Payments since 1st. January	Revenue	Yes, they will have to report everything that would be deemed an ERR reportable item if they had not done it in the first 6 months.

Action/Question	Responsibility	Update
<p>We have a client who uses Pleo (https://www.pleo.io/ie) which is a common card provider for company expenses.</p> <p>Their use case is as follows:</p> <ol style="list-style-type: none"> 1) The company owns the Pleo account and issues the cards to employees under their name 2) The employee pays for business related travel and subsistence on the card (not reportable under ERR) 3) The employee keeps track of personal mileage using their own vehicle for company purposes on the Pleo app. 4) The employee is reimbursed for personal mileage by crediting an electronically labelled Employee Wallet under the account. Although technically this is still the company account. 5) The employee sometimes pays for business related travel and subsistence with their own personal card or cash. Then submits an Out Of Pocket expense on the Pleo app. 6) The employee is reimbursed for OOP expenses by putting 'funds' into the employee wallet. (Reportable ERR event) 7) The employee uses the Pleo card to buy personal items online from the employee wallet. 8) The employee can withdraw money from the Pleo employee wallet. <p>So, travel and subsistence purchased through the card - <u>not reportable under ERR</u>. Reimbursement of Travel and subsistence OOP - <u>a reportable event</u>, but what date to report?</p> <p>-Is it the date the 'employee wallet' is credited (even though the employee wallet is actually a company account ring-fenced for the employee)? There is no transfer of money to the employee yet, just a book-keeping allocation. If we just credited a journal in a bookkeeping/accounting package this would not qualify as a reimbursement yet.</p> <p>-Or is it the date that the employee buying a personal product/service using those funds receives that product/service (ie when it becomes available to them)?</p> <p>-Is the purchase of goods/services even a reimbursement? The company is buying the product/service from their account and then gifting it to the employee in-lieu of monetary compensation.</p> <p>-Or is it the date that the employee withdraws/transfers money from the Employee</p>	Revenue	<p>The date for the purposes of reporting ERR is on or before the date of payment.</p> <p>In the example below the date would be on or before the date 'The employee is reimbursed for OOP expenses by putting 'funds' into the employee wallet'.</p>

AOB

AOB

- SUG meeting schedule 2024
 - 21st *February*
 - 20th *March*
 - 17th *April*
 - 15th *May*
 - 19th *June*

Archived: 2023 Documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none">Validation: Submission, Check submission, Check run, ERNCheck submission – REST schemaCheck run – REST schemaChange log updates	<ul style="list-style-type: none">Published
18-May	<ul style="list-style-type: none">Check submission – SOAP schemaCheck run – SOAP schemaERN – REST schemaChange log updates	<ul style="list-style-type: none">Published
01-June	<ul style="list-style-type: none">ERN – SOAP schemaChange log updates<ul style="list-style-type: none">Update to Validation rules row 165-167 (15/06)	<ul style="list-style-type: none">Published
15-June	<ul style="list-style-type: none">ERR submission SOAP schema referenceUpdates to Data Items, validation rules, change log	<ul style="list-style-type: none">Published
29-June	<ul style="list-style-type: none">Employment Data Creation GuideUpdates to REST schema, change log	<ul style="list-style-type: none">Published

Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none">▪ Monthly report – REST and SOAP▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body▪ Change log updates	<ul style="list-style-type: none">▪ Published
10-Aug	<ul style="list-style-type: none">▪ Full ERR Life Cycle examples▪ Overview of examples document▪ Monthly report validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
17-Aug	<ul style="list-style-type: none">▪ Additional examples (XML, JSON, file upload)▪ Updated example overview document (additional examples, corrections process)▪ Change log updates	<ul style="list-style-type: none">▪ Published
06-Sept	<ul style="list-style-type: none">▪ Updates to schemas and validation rules▪ Updates to example files▪ Change log updates	<ul style="list-style-type: none">▪ REST changes published 6th Sept▪ SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none">▪ Additional example files for API integration and file upload▪ Change log updates	<ul style="list-style-type: none">▪ Published
19-Oct	<ul style="list-style-type: none">▪ Updates to validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
08-Nov	<ul style="list-style-type: none">▪ Additional examples files for ERN request▪ Change log updates	<ul style="list-style-type: none">▪ Published
23-Nov	<ul style="list-style-type: none">▪ CSV conversion guide▪ Change log updates	<ul style="list-style-type: none">▪ Published
30-Nov	<ul style="list-style-type: none">▪ Updated scenario example files to include Small Benefit Exemption▪ Change log updates	<ul style="list-style-type: none">▪ Published
12-Dec	<ul style="list-style-type: none">▪ Corrections to expected validation rule response codes▪ Change log updates	<ul style="list-style-type: none">▪ Published

Archived: Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:
<https://revenue-ie.github.io/err-sug-documents/>

Archived: 2023 PIT Schedule

PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none">▪ ERR PIT helpdesk▪ ERR GitHub for technical support documentation▪ ROS handshake service
24-May	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ Bug fixes
21-June	<ul style="list-style-type: none">▪ Look up ERN REST/SOAP▪ Bug fixes
20-July	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Bug fixes
14-Aug	<ul style="list-style-type: none">▪ Monthly report API REST/SOAP▪ Bug fixes
06-Sept	<ul style="list-style-type: none">▪ Additional ROS screens (view expenses, monthly report)▪ Bug fixes
21-Sept	<ul style="list-style-type: none">▪ Bug fix for download submission response option in recent submission details ROS screen

PIT Schedule

PIT Release	Functionality
19-October	<ul style="list-style-type: none">▪ Updates to validation rules▪ Bug fixes

Archived: Live release schedule

Live release schedule

Release Date	Functionality
23 October	<ul style="list-style-type: none">■ ERR Employer and Agent permissions available in ROS
13 December	<ul style="list-style-type: none">■ ERR ROS and API functionality■ ERN functionality